

EXHIBIT N

10/10/2023

The Honorable Edgardo Ramos
United States District Court
for the Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Ramos:

I am writing to provide a character reference for Seth Horowitz, whom I have known for several years. We worked together for over three years at Baked by Melissa (BBM) and since then we have shared a close and cherished friendship. Seth is caring, hilarious, and incredibly kind. He has brought love and light to so many people in his community and I have nothing but the utmost gratitude for our friendship.

During our tenure at BBM, I had the opportunity to work closely with Seth. He has a remarkable ability to put people at ease. It's one of the qualities that makes him an exceptional leader. He had this magical way of making everyone laugh. No matter what was going on in his day, he was always smiling. He made it his mission to empower everyone around him, and I owe a lot of my self-confidence to his support in the early years of my career.

It was also at BBM where we all discovered that Seth was a certified goofball. I often would walk past his office to find him jamming out to his favorite band as he worked. Marketing meetings started and/or ended with crying laughter after he shared a new trend his daughter showed him on Instagram or Snapchat. He took Halloween VERY seriously. He put pictures of cupcakes all over his google decks (mind you, we were in the cupcake business). He made work fun. And I can say without a shadow of a doubt that he's one of the best leaders I've ever had the privilege of working with.

As our friendship continues, it has become increasingly clear to me that above all else, Seth absolutely adores his family. He is in awe of them. You can literally see his eyes light up with pride when he talks about each of his kids. I look forward to my catch-ups with Seth so we can laugh about the trials and triumphs parenting a newly licensed teenager, how his daughter loves music and oversized sweatshirts, and how much he loves coaching his youngest son's

basketball team. I can only hope that my future children will turn out as awesome as his one day.

In conclusion, it is my sincere belief that Seth is an individual of exceptional character, marked by kindness, humor, music, and an unwavering love for his family. Despite the circumstances that have brought him here, I hope this letter provides a new perspective and showcases the positive influence he's had on those around him.

Thank you for your consideration.

Sincerely,

Anna Luria